

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

PERRIGO COMPANY AND
SUBSIDIARIES,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

No. 1:17-cv-00737

The Hon. Robert J. Jonker

**DECLARATION OF JEFFREY S. SILVER IN SUPPORT OF THE UNITED STATES'
MOTION FOR ISSUANCE OF LETTER REQUESTS FOR DOCUMENTS
AND TESTIMONY PURSUANT TO THE HAGUE EVIDENCE CONVENTION**

I, Jeffrey S. Silver, pursuant to Section 1746 of Title 28 of the United States Code, declare as follows:

1. I am a Tax Law Specialist employed by the Internal Revenue Service (“IRS”) with a post of duty in Farmington Hills, Michigan. I was assigned to the IRS examination of the Plaintiff’s tax years ending June 27, 2009, June 26, 2010, June 25, 2011, and June 30, 2012.
2. I submit this declaration in support of the United States’ Motion for Issuance of Letter Requests for Documents and Testimony pursuant to the Hague Evidence Convention.
3. I attach hereto true and correct copies of the following exhibits to the United States’ brief in support of its motion, except that, as noted, in some instances the documents have been redacted for reasons of personal privacy, confidentiality, or, as I understand from the United States’ counsel in this case, on request of Plaintiff:

Exhibit 1. A document entitled “Perrigo at Morgan Stanley Global Healthcare Unplugged Conference – Final” that was downloaded from Westlaw.

Exhibit 2. A document entitled Supply and Distribution Agreement provided to the IRS by Perrigo. I understand that Plaintiff's counsel supplied the redactions that appear in this document to counsel for the United States on December 15, 2017.

Exhibit 3. A document that reflects an email chain provided to the IRS by Perrigo.

Out of an abundance of caution, counsel for the United States redacted certain business contact information.

Exhibit 4. A document that reflects an email chain provided to the IRS by Perrigo.

Out of an abundance of caution, counsel for the United States redacted certain business contact information.

Exhibit 5. A document that reflects an email chain provided to the IRS by Perrigo.

Out of an abundance of caution, counsel for the United States redacted certain business contact information.

Exhibit 6. A press release entitled, *Perrigo Announces That Dexcel's Settlement with AstraZeneca Allows OTC Omeprazole Launch Following Final FDA Approval* (11/1/2007) as obtained from <http://perrigo.investorroom.com/2007-11-01-Perrigo-Announces-that-Dexcels-Settlement-with-AstraZeneca-Allows-OTC-Omeprazole-Launch-Following-Final-FDA-Approval>.

Exhibit 7. A document that reflects a response from Perrigo to an information document request ("IDR") issued by the IRS.

Exhibit 8. A document entitled Assignment of Supply and Distribution Agreement between Dexcel Pharma Technologies Ltd. and L. Perrigo Company, as provided to the IRS by Perrigo.

Exhibit 9. Pages from a document reflecting responses from Perrigo to questions in an information document request (“IDR”) issued by the IRS.

Exhibit 10. A document entitled Demand Note provided to the IRS by Perrigo.

Exhibit 11. A document entitled Sales and Distribution Agreement as provided to the IRS by Plaintiff.

Exhibit 12. A document entitled First Amendment to Supply and Distribution Agreement as provided to the IRS by Perrigo. I understand that Plaintiff’s counsel supplied the redactions that appear in this document to counsel for the United States on December 15, 2017.

Exhibit 13. A document entitled Quality Assurance Agreement, as provided to the IRS by Perrigo. I understand that Plaintiff’s counsel supplied the redactions that appear in this document to counsel for the United States on December 15, 2017.

Exhibit 14. A document entitled (in part) Local Safety Data Exchange Agreement as provided to the IIRS by Perrigo. I understand that Plaintiff’s counsel supplied the redactions that appear in this document to counsel for the United States on December 15, 2017.

Exhibit 15. A document entitled Performance Guaranty as provided to the IRS by Perrigo. I understand that Plaintiff’s counsel supplied the redactions that appear in this document to counsel for the United States on December 15, 2017.

Exhibit 16. Excerpts from a transcript of an IRS interview of J. Needham on June 27, 2013. Counsel for the United States redacted certain business contact information and other information contained in these excerpts.

Exhibit 17. A document that reflects an email provided to the IRS by Perrigo. Out of an abundance of caution, counsel for the United States redacted certain business contact information.

Exhibit 18. A document that reflects an email chain provided to the IRS by Perrigo. Out of an abundance of caution, counsel for the United States redacted certain business contact information and other information contained in the document.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 18, 2017.



Jeffrey S. Silver